

Message Text

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PAGE 01 BERLIN 06087 281816Z

67

ACTION EUR-12

INFO OCT-01 ISO-00 AID-05 CIAE-00 COME-00 EB-07 FRB-03

INR-07 NSAE-00 USIA-06 TRSE-00 XMB-02 OPIC-03 SP-02

CIEP-01 LAB-04 SIL-01 OMB-01 L-03 (ISO) W

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R 281700Z JUL 75

FM AMEMBASSY BERLIN

TO AMEMBASSY BONN

INFO SECSTATE WASHDC 1138

USMISSION USBERLIN UNN

LIMITED OFFICIAL USE BERLIN 6087

EO 11652: NA

TAGS: ABUD, GW

SUBJECT: VALUE-ADDED TAX

REF: BONN 02565

1. EMBASSY BERLIN HAS BEEN PAYING FRG VALUE-ADDED TAX
(VAT) ON GOODS AND SERVICES PURCHASED IN WEST
BERLIN AND DELIVERED TO EAST BERLIN. IN MOST
INSTANCES, THE TAX HAS BEEN 11 PER CENT.

2. WE NOW UNDERSTAND THAT THE PURCHASE OF WEST BERLIN
GOODS AND SERVICES DELIVERED TO EAST BERLIN MAY QUALIFY
FOR AN INTERZONAL VAT RATE OF 6 PER CENT RATHER THAN
THE 11 PER CENT RATE APPLIED TO PURELY WESTERN TRANS-
ACTIONS. WE HAVE TWO SPECIFIC INSTANCES WHICH WE WOULD
ASK EMBASSY BONN TO TAKE UP WITH FRG AUTHORITIES IN AN
ATTEMPT TO DETERMINE IF THE USG MIGHT CLAIM A REFUND
OF THE DIFFERENCE BETWEEN THE TWO RATES.

A. ON MARCH 17, 1975, PURCHASE ORDER NUMBER
S-75-106 WAS PREPARED IN FAVOR OF VENDOR OSTAWERKE
WERKE BERLIN, 1 BERLIN 48, MOTZENER STR. 35-37, IN
THE AMOUNT OF 22,235.50 DM FOR MATERIAL AND 4,272.50 DM
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PAGE 02 BERLIN 06087 281816Z

FOR LABOR. ADDED TO THIS ERE 2,445.90 DM AND 469.98 DM

FOR THE RESPECTIVE AMOUNTS OF VAT AT 11 PER CENT.
B. ON MARCH 20, 1975, PURCHASE ORDER NUMBER S-75-107
WAS PREPARED IN FAVOR OF VENDOR GERHARD RIEBOW AND CO.,
1 BERLIN 10, LOHMEYER STR. 13, IN THE AMOUNT OF 13,215 DM,
TO WHICH WAS ADDED 1,453.65 DM FOR VAT.

PURCHASE ORDER A WAS FOR MATERIALS, FURNISHINGS
AND LABOR FOR THE INSTALLATION OF A KITCHEN IN THE
AMBASSAODR'S RESIDENCE IN EAST BERLIN; PURCHASE ORDER B
WAS FOR PLUMBING AND ELECTRICAL WORK IN CONNECTION WITH
THE SAME KITCHEN. ALL MATERIALS AND LABOR WERE
DELIVERED TO AND ACCOMPLISHED IN EST BERLIN.
GROVE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 28 JUL 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: GolinoFR
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975BERLIN06087
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D750260-0566
From: BERLIN
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t19750714/aaaaamet.tel
Line Count: 73
Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION EUR
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 75 BONN 2565
Review Action: RELEASED, APPROVED
Review Authority: GolinoFR
Review Comment: n/a
Review Content Flags:
Review Date: 03 JUN 2003
Review Event:
Review Exemptions: n/a
Review History: RELEASED <03 JUN 2003 by WorrelSW>; APPROVED <04 JUN 2003 by GolinoFR>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
06 JUL 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: VALUE-ADDED TAX
TAGS: ABUD, GE
To: BONN
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 06 JUL 2006